

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

UNITED STATES OF AMERICA)
)
V.) CIVIL NO. 1:23-CV-672
)
\$537,000.00, MORE OR LESS, SEIZED)
FROM BANK OF AMERICA ACCOUNT)
NUMBER XXXXXX4620,)
)

VERIFIED COMPLAINT FOR FORFEITURE

Comes now Petitioner United States of America, by and through the United States Attorney for the Western District of Texas and the undersigned Assistant United States Attorney, pursuant to Rule G, Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions, FED. R. CIV. P., and respectfully states as follows:

**I.
NATURE OF THIS ACTION**

This action is brought by the United States of America seeking forfeiture to the United States of the following property:

- **\$537,000.00, more or less, seized from Bank of America account number x4620, held in the name of DHIRAJ SINGHA,**

hereinafter the “Respondent Currency”.

**II.
JURISDICTION AND VENUE**

Under Title 28 U.S.C. § 1345, this Court has jurisdiction over an action commenced by the United States, and under Title 28 U.S.C. § 1335(a), jurisdiction over an action for forfeiture. This Court has *in rem* jurisdiction over the Respondent Currency under Title 28 U.S.C. §§ 1335(b) and 1335. Venue is proper in this district pursuant to Title 28

U.S.C. § 1355(b)(1) because the acts or omissions giving rise to the forfeiture occurred in this district.

**III.
STATUTORY BASIS FOR FORFEITURE**

This is a civil forfeiture action *in rem* brought against the Respondent Currency for violations of Title 18 U.S.C. §§ 1028, 1343, 1956, and 1957 and subject to forfeiture to the United States of America pursuant to Title 18 U.S.C. §§ 981(a)(1)(A) and (C). Section 981 states, in pertinent part, the following:

§ 981. Civil forfeiture

(a)(1) The following property is subject to forfeiture to the United States:

(A) Any property, real or personal, involved in a transaction or attempted transaction in violation of section 1956, 1957 . . . of this title, or any property traceable to such property.

(C) Any property, real or personal, which constitutes or is derived from proceeds traceable to a violation of section . . . 1028 . . . any offense constituting “specified unlawful activity” (as defined in section 1956(c)(7) of this title), or a conspiracy to commit such offense.

Wire Fraud is an offense constituting “specified unlawful activity” as defined in section 1956(c)(7) of this title.

**IV.
FACTS IN SUPPORT OF VERIFIED COMPLAINT FOR FORFEITURE**

1. On April 26, 2019, Wells Fargo account number ending x9554 was opened by DHIRAJ SINGHA with a San Jose, California address under the business name Zameer Venture Partners, LLC. SINGHA is on the signature card for this account.

2. On June 13, 2022, a 2021 Form 1040 U.S. Individual Income Tax Return was electronically filed with the Internal Revenue Service in the names of B.S. and J.S.,¹ with a mailing address in Austin, Texas.
3. The tax return requested a refund of \$878,303.00 to be split into three accounts: \$149,500.00 into Green Dot account number x7452; \$148,900.00 into Green Dot account number x7463; and \$579,903.00 into Wells Fargo account number x9554.
4. The IRS approved the tax return in the name of B.S. and J.S.; as a result, on July 7, 2022, the IRS electronically wired—from the Regional Finance Center in San Francisco, California and through the Federal Bank Reserve of New York, New York—a tax refund in the name of B.S. and J.S., amounting to \$579,903.00 into Wells Fargo account number x9554.
5. On that same day, a cashier’s check for \$575,000.00 made out to SINGHA was purchased at a Wells Fargo in San Jose, California using proceeds from Wells Fargo account number x9554.
6. On July 7, 2022, the cashier’s check for \$575,000.00 made out to SINGHA was deposited into Bank of America account number x4620, which is an account in the name of DHIRAJ SINGHA and insured by the Federal Deposit Insurance Corporation.
7. Between July 8 and July 10, 2022, SINGHA made 3 separate ATM withdrawals of \$1,000.00 each from his Bank of America account number x4620.
8. On July 13, 2022, a wire transfer of \$20,000.00 from SINGHA’s Bank of America account number x4620 was made to “Zara Restaurant Inc.”

¹ To preserve the victims’ privacy, their names are listed by their initials throughout this affidavit.

9. On July 14, 2022, a withdrawal of \$15,000.00 was made from Bank of America account number x4620, resulting in the current balance of \$537,000.00.
10. On July 15, 2022, a Financial Crimes Investigator from Wells Fargo notified Bank of America's Fraud Investigation Team that the \$575,000.00 Wells Fargo cashier's check that SINGHA deposited into Bank of America account number x4620 was likely linked to fraud. This prompted Bank of America to freeze the \$537,000.00 that remained in Bank of America account number x4620.
11. On October 18, 2022, federal agents interviewed J.S. and their Certified Public Accountant, W.M.
12. W.M. explained that he attempted to electronically file the 2021 tax return for B.S. and J.S. and that it was rejected because someone else filed a tax return using their personal identifying information ("PII").
13. J.S. confirmed that the 2021 tax return filed using their names, J.S. and B.S., is fraudulent, that they authorized no one (aside from their CPS, W.M.) to file a tax return using their PII, and that they authorized no one to receive a refund on their behalf.
14. On October 27, 2022, an individual that Bank of America believed to be SINGHA called Bank of America and complained about his inability to access "his" funds.
15. On November 29, 2022, a Bank of America representative confirmed that the Asset remains "frozen" in a Hold Harmless pending status and Bank of America account number x4620 has been submitted for closure.
16. Federal agents procured a seizure warrant, and on January 19, 2023, seized \$537,000.00 held in the Bank of America bank account number x4620.

17. SINGHA received a tax refund of \$579,903.00 as result of a fraudulent tax return with the IRS using the PII of B.S. and J.S. without their consent or knowledge.
18. SINGHA engaged in the negotiation of a cashier's check for \$575,000.00 and the deposit of this cashier's check into another bank account that he owned.
19. Based on the foregoing facts, the Respondent Currency constitutes property which was derived from proceeds traceable to violations of Title 18 U.S.C. §§ 1028 and 1343 and to property involved in 1956 and 1957 money laundering and therefore subject to forfeiture to the United States of America pursuant to Title 18 U.S.C. §§ 981(a)(1)(A) and (C).

**V.
PRAYER**

WHEREFORE, Petitioner, United States of America, prays that due process issue to enforce the forfeiture of the Respondent Property, that due notice pursuant to Rule G(4) be given to all interested parties to appear and show cause why forfeiture should not be decreed,² and in accordance with Rule G of the Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions, FED. R. CIV. P., that the Respondent Currency be forfeited to the United States of America, that the Property be disposed of in accordance with the law and for any such further relief as this Honorable Court deems just and proper.

² Appendix A, Notice of Complaint of Forfeiture, which is being filed along with this complaint, will be sent to those known to the United States to have an interest in the Respondent Property.

Respectfully submitted,

JAIME ESPARZA
United States Attorney

By: /S/
MARK TINDALL
Assistant United States Attorney
Texas Bar #24071364
903 San Jacinto Blvd., Suite 334
Austin, Texas 78701
Tel: (512) 916-5858
Fax: (512) 916-5854
Email: mark.tindall@usdoj.gov

Attorneys for the United States of America

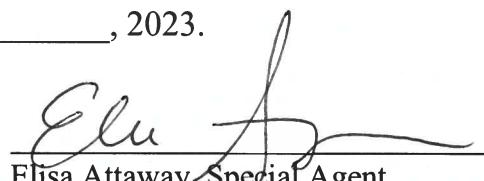
VERIFICATION

Special Agent Elisa Attaway, declares and says that:

1. I am an Agent with the Internal Revenue Service, Criminal Investigations, assigned to the Dallas Field Office, and I am the investigator responsible for the accuracy of the information provided in this litigation.
2. I have read the above Verified Complaint for Forfeiture and know: the contents thereof; the information contained in the Verified Complaint for Forfeiture has been furnished by official government sources; and the allegations contained in the Verified Complaint for Forfeiture are true based on information and belief.

Pursuant to Title 28 U.S.C. 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 14, 2023.



Elisa Attaway, Special Agent
Internal Revenue Service, Criminal Investigations